

RECEIVED
CENTRAL FAX CENTER
AUG 21 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No. : 10/710,984 Confirmation No.: 9395
Applicants: : Shekhar Bhansali
: Abdu Rub Abdur
: Sunny Kedia
Filed: : 08/16/2004
Art Unit : 1765
Examiner : Anita Karen Alanko

Docket No. : 1372.187.PRC
Customer No. : 21,901
For : Wet Etching Process

Transmitted to Central Fax at (571) 273-8300
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to the nonfinal Examiner's Action mailed on April 19, 2006, having a statutory period for response that expired on July 19, 2006, and an extended statutory period for response set to expire on August 19, 2006, the above-identified patent application is amended a second time as follows. Applicant has elected to present the amendment using the revised amendment format set forth in the waiver of 37 CFR 1.121.

AMENDMENT B
(37 C.F.R. § 1.111)

Amendments to the claims begin on page 2 of this paper.

Remarks begin on page 4 of this paper.

Replacement drawings are presented with this amendment.